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WHAT IS CLAIMED IS:

- 1. A multi-level pulse width modulation (MPWM) digital-to-analog converter for receiving a pulse code modulation (PCM) signal and then outputting a pulse width modulation (PWM) signal, comprising:
- a converter circuit for receiving n-bits of the PCM signal to converter the (n-m) bits of the PCM signal into the PWM signal, wherein m is the number of the least significant bit (LSB) signal of the PCM signal and n>m, and then generating a first input signal, a second input signal and an enabling signal;
 - a control device for receiving the enabling signal to generate a control signal;
- a first output driver device having 2^{m1} output drivers (m1<n) for receiving the first input signal and the control signal, and then outputting a first driving signal;
- a second output driver device having 2^{m2} output drivers (m2<n) for receiving the second input signal and the control signal, and then outputting a second driving signal; and
- an output device for receiving the first and the second driving signals and then outputting the PWM signal;

wherein in response to the least significant bit (LSB) signal of the PCM signal, the control device selects and disables in a specified interval of each sampling cycle such that the output drivers the first and the second output driver devices are in a high impedance status, to control outputs of the first and the second output driver devices.

- The MPWM digital-to-analog converter of claim 1, wherein the output drivers of the first output driver device are tri-state buffers.
- 3. The MPWM digital-to-analog converter of claim 1, wherein the output drivers of the second output driver device are tri-state buffers.

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- 4. The MPWM digital-to-analog converter of claim 1, wherein one of the output drivers of the first output driver device is used as an output buffer.
- 5. The MPWM digital-to-analog converter of claim 1, wherein one of the output drivers of the second output driver device is used as an output buffer.
- 6. The MPWM digital-to-analog converter of claim 1, wherein the control device further comprises a plurality of controller for receiving the enabling signal from the converter circuit, the enabling signal is the least significant bit (LSB) of the PCM signal for determining whether the output drivers of the first and the second output driver devices are activated.
- 7. The MPWM digital-to-analog converter of claim 1, wherein the output device is a speaker.
- 8. A multi-level pulse width modulation (MPWM) digital-to-analog converter for receiving a digital signal, wherein the digital signal comprises at least one modulated bit and at least one level bit and then outputs an analog modulated signal, comprising:
- a converter circuit for receiving the digital signal and then converting the modulated bit into a first output signal, a second output signal, and the converter circuit outputting the first output signal, the second output signal and the level bit of the digital signal;
- a control device for receiving the level bit of the digital signal to generate a control signal;
 - a plurality of first output drivers for receiving the first input signal and the control signal, and then outputting a first driving signal;

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a plurality of second output drivers for receiving the second input signal and the control signal, and then outputting a second driving signal; and

an output device for receiving the first and the second driving signals and then outputting the analog modulated signal.

- 9. The MPWM digital-to-analog converter of claim 8, wherein in response to the level bit the control device selects and disables in a specified interval of each sampling cycle such that the first and the second output drivers are in a high impedance status, to control outputs of the first and the second output drivers.
- 10. The MPWM digital-to-analog converter of claim 8, wherein the first output drivers are tri-state buffers.
- 11. The MPWM digital-to-analog converter of claim 8, wherein the second output drivers are tri-state buffers.
- 12. The MPWM digital-to-analog converter of claim 8, wherein one of the first output drivers is used as an output buffer.
- 13. The MPWM digital-to-analog converter of claim 8, wherein one of the second output drivers is used as an output buffer.
- 14. The MPWM digital-to-analog converter of claim 1, wherein the control device further comprises a plurality of controller for receiving the level bit from the converter circuit to determine whether the first and the second output drivers are activated.
- 15. The MPWM digital-to-analog converter of claim 8, wherein the output device is a speaker.